

CHAPTER 210

TAXATION OF FEDERAL PROPERTY IN IOWA

H. F. 490

AN ACT to amend section four (4), code of Iowa, 1939, and sub-section one (1) of section six thousand nine hundred forty-four (6944), code of Iowa, 1939, and providing for the taxation of property of the United States of America in the state of Iowa when such taxation is consented to by the United States of America.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Paragraph three (3) of section four (4), Code of
2 Iowa, 1939, is hereby amended by striking out the period (.) following
3 the words "United States" at the end of line three (3) of such
4 paragraph and adding the following words "except when taxation of
5 such property is authorized by the United States".

1 SEC. 2. Section six thousand nine hundred forty-four (6944),
2 Code, 1939, subsection one (1), is amended by adding after the period
3 at the end of said subsection the following:

4 "The exemption herein provided shall not include any real property
5 subject to taxation under any federal statute applicable thereto, but
6 such exemption shall extend to and include all machinery and equip-
7 ment owned exclusively by the United States or any corporate agency
8 or instrumentality thereof without regard to the manner of the affixa-
9 tion of such machinery and equipment to the land or building upon or
10 in which such property is located, until such time as the Congress
11 of the United States shall expressly authorize the taxation of such
12 machinery and equipment."

1 SEC. 3. Any assessments of property of the United States for
2 taxation in Iowa heretofore authorized by the United States and made
3 within the State of Iowa prior to the taking effect of this act are
4 hereby declared to be legalized and of full effect as if made in accord-
5 ance with the provisions of this act.

1 SEC. 4. This act being deemed of immediate importance shall be
2 in full force and effect from and after its publication in the Waterloo
3 Daily Courier, a newspaper published at Waterloo, Iowa, and the Ida
4 County Pioneer Record, a newspaper published at Ida Grove, Iowa.

Approved April 15, 1943.

I hereby certify that the foregoing act was published in the Waterloo Daily Courier, Waterloo, Ia., April 20, 1943, and the Ida County Pioneer Record, Ida Grove, Ia., April 29, 1943.

WAYNE M. ROPES, *Secretary of State.*

CHAPTER 211

EXTENDING TIME FOR FILING CLAIMS FOR EXEMPTIONS FOR THOSE
IN MILITARY SERVICE

S. F. 362

AN ACT to extend the time for filing claims for exemptions under sections six thousand nine hundred forty-six (6946), six thousand nine hundred forty-seven (6947) and six thousand nine hundred forty-eight (6948), code, 1939, for 1942 taxes payable in 1943 to July first, 1943.

WHEREAS, through misunderstanding as to the meaning of chapter two hundred forty-two (242), Acts of the 49th General Assembly numerous

persons entitled to tax exemptions under the provisions of section six thousand nine hundred forty-six (6946), Code, 1939, as amended, failed to file their claims therefor with the county auditor as provided by sections six thousand nine hundred forty-seven (6947) and six thousand nine hundred forty-eight (6948), Code, 1939, as amended, revised and codified by Chapter two hundred forty-two (242) Acts of the 49th General Assembly; and

WHEREAS, under said act claims for such exemptions for the 1942 taxes payable in 1943 were required to be filed with the county auditor on or before June 1, 1942,

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Notwithstanding the provision as to time of filing
2 found in sections six thousand nine hundred forty-seven (6947) and
3 six thousand nine hundred forty-eight (6948), Code, 1939, as amended,
4 revised and codified by Chapter two hundred forty-two (242) Acts
5 of the 49th General Assembly, any person coming within the pro-
6 visions of section six thousand nine hundred forty-six (6946), Code,
7 1939, as amended, who did not file claims for exemption on or before
8 June 1, 1942 for the 1942 taxes payable in 1943, shall nevertheless
9 not be denied such exemption for the 1942 taxes payable in 1943 by
10 reason of failure to file claim therefor on or before June 1, 1942,
11 provided claim therefor in the form provided for in section six
12 thousand nine hundred forty-seven (6947), Code, 1939, as amended,
13 revised and codified, is filed on or before July 1st, 1943.

1 SEC. 2. When at the time any such claim filed under the provisions
2 of section one (1) of this act is allowed the claimant has paid all or a
3 part of the 1942 taxes payable in 1943, the amount of the exemption
4 shall be credited against the unpaid amount of taxes, and if the amount
5 of the exemption exceeds the amount of tax unpaid, that part of the
6 exemption which is in excess of the amount unpaid shall be refunded
7 by warrant drawn by the county auditor upon the county treasurer
8 upon certification of the amount from the county treasurer.

1 SEC. 3. This act being deemed of immediate importance shall be
2 in full force and effect from and after its publication in the Boone
3 News-Republican, a newspaper published at Boone, Iowa, and in
4 The Milepost, a newspaper published at Ames, Iowa.

Approved April 5th, 1943.

I hereby certify that the foregoing act was published in the Boone News-Republican,
Boone, Ia., April 8, 1943, and The Milepost, Ames, Ia., April 8, 1943.

WAYNE M. ROPES, *Secretary of State.*

CHAPTER 212
SOLDIER'S EXEMPTIONS
H. F. 2

AN ACT to amend section three (3), chapter two hundred forty-two (242), Acts of the
Forty-ninth (49th) General Assembly, relating to soldier's exemptions.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section three (3), Chapter two hundred forty-two
2 (242), Acts of the forty-ninth (49th) General Assembly, is hereby